

EXHIBIT A

April 16, 2018

Invoice32041830

Tax ID41-0244008

Deborah J. Caruso
Rubin & Levin, P.C.
135 N. Pennsylvania Street, Suite 1400
Indianapolis, IN 46204

Invoice Summary

ClientDeborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.

MatterPension Plan Administration

FaegreBD File511089.000003

For professional services rendered and disbursements incurred through March 31, 2018

Services

4,079.50

Invoice Total

\$4,079.50

Due and Payable Upon Receipt
Thank You

April 16, 2018

Invoice 32041830
Tax ID 41-0244008

Deborah J. Caruso
Rubin & Levin, P.C.
135 N. Pennsylvania Street, Suite 1400
Indianapolis, IN 46204

Invoice Detail

Client Deborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.
Matter Pension Plan Administration
FaegreBD File 511089.000003

For professional services rendered and disbursements incurred through March 31, 2018

Professional Services

Date	Name	Hours	\$ Value	Description
03/01/18	G.L. Skolnik	0.30	204.00	Plan termination project status call with A. Hart and N. Balassi
03/01/18	G.L. Skolnik	1.30	884.00	Review and revise Aon's lump sum window requirements document with D. Hinshaw's comments
03/05/18	J. Jaffe	0.20	133.00	Consult with E. Little on timing of hearing on PBGC pre-distribution audit
03/05/18	J. Jaffe	0.20	133.00	Review and forward G. Skolnik emails to E. Little regarding PBGC approval of modified pleadings
03/05/18	J. Jaffe	0.20	133.00	Work through issues relating to undated signed Agreement and review consequential changes to Motion/Order
03/05/18	G.L. Skolnik	0.10	68.00	Correspond with M. Rodgers of PBGC regarding pre-distribution audit agreement
03/05/18	E. Little	1.50	495.00	Finalize and file motion for approval of PBGC pre-distribution audit agreement
03/06/18	J. Jaffe	0.20	133.00	Email to counsel regarding changes to Audit Agreement Motion/Order
03/13/18	G.L. Skolnik	0.20	136.00	Correspond with N. Balassi of Aon regarding M. Breckenridge beneficiary issues
03/13/18	G.L. Skolnik	0.30	204.00	Analyze M. Breckenridge beneficiary issues
03/15/18	G.L. Skolnik	0.40	272.00	Bi-weekly plan termination project status call with Aon, B. Fletcher and D. Caruso
03/16/18	G.L. Skolnik	0.30	204.00	Confirm date of hearing on PBGC audit agreement and correspond with M. Rodgers of PBGC regarding same
03/19/18	G.L. Skolnik	0.30	204.00	Correspond with B. Fletcher and D. Caruso regarding pension plan financial audit and payment of fees from trust

Date	Name	Hours	\$ Value	Description
03/26/18	J. Jaffe	0.50	332.50	Review G. Skolnik email and respond to Mai Lan Rodgers of PBGC hearing concerns
03/26/18	G.L. Skolnik	0.20	136.00	Correspond with M. Rodgers and J. Jaffe regarding PBGC audit and whether court will grant motion to approve audit agreement without a hearing in the absence of objections
03/29/18	G.L. Skolnik	0.60	408.00	Plan termination project status call with Aon representatives and B. Fletcher
Total Hours		6.80		

Total Services \$ 4,079.50

Invoice Total \$ 4,079.50

Services Summary by Professional

Name	Hours	\$ Rate	\$ Value
G.L. Skolnik	4.00	680.00	2,720.00
J. Jaffe	1.30	665.00	864.50
E. Little	1.50	330.00	495.00
Total	6.80		\$ 4,079.50

April 16, 2018

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Client ID 511089
Matter Pension Plan Administration
FaegreBD File 511089.000003

Deborah J. Caruso
Rubin & Levin, P.C.
135 N. Pennsylvania Street, Suite 1400
Indianapolis, IN 46204

Remittance Advice

Invoice Total \$ 4,079.50

Payment Enclosed

Due and Payable Upon Receipt
Thank You

Please return this form with your payment in order to ensure proper credit.

Wire payments to

Faegre Baker Daniels LLP
Bank Name: Wells Fargo Bank, N.A.
Account Number: 1942086487
Routing Transit Number (Wires): 121000248
Routing Transit Number (ACH): 091000019
Swift Code (International Wires in USD): WFBUS6S
Swift Code (International Wires in non-USD): WFBUS6WFFX
Wire/ACH Detail to: RemittanceAdvice@FaegreBD.com

Remit checks to

Faegre Baker Daniels LLP
75 Remittance Drive Dept. 6952
Chicago, IL 60675-6952

April 16, 2018

Invoice32041831

Tax ID41-0244008

Deborah J. Caruso
Rubin & Levin, P.C.
135 N. Pennsylvania Street, Suite 1400
Indianapolis, IN 46204

Invoice Summary

ClientDeborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.

Matter401k Plan Administration

FaegreBD File511089.000004

For professional services rendered and disbursements incurred through March 31, 2018

Services8,560.00

Invoice Total\$8,560.00

Due and Payable Upon Receipt
Thank You

April 16, 2018

Invoice 32041831
Tax ID 41-0244008

Deborah J. Caruso
Rubin & Levin, P.C.
135 N. Pennsylvania Street, Suite 1400
Indianapolis, IN 46204

Invoice Detail

Client Deborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.
Matter 401k Plan Administration
FaegreBD File 511089.000004

For professional services rendered and disbursements incurred through March 31, 2018

Professional Services

Date	Name	Hours	\$ Value	Description
03/09/18	M. Rosenfeld	0.60	222.00	Provide requested documentation to B. Fletcher RG 401(k) plan
03/12/18	J. Jaffe	0.20	133.00	Email to G. Skolnik regarding IRS determination and path to distribution
03/12/18	G.L. Skolnik	0.30	204.00	Teleconference with D. Caruso and J. Hoard regarding IRS determination letter and procedures and next steps to distribute plan assets
03/12/18	G.L. Skolnik	0.70	476.00	Correspond with M. Rosenfeld regarding receipt of favorable declaration letter on ESI 401(k) plan; correspond with J. Jaffe, D. Caruso, B. Fletcher and Transamerica representatives regarding receipt of favorable IRS determination letter and next steps to distribute plan assets
03/12/18	M. Rosenfeld	0.60	222.00	Review IRS determination letter
03/13/18	G.L. Skolnik	0.50	340.00	Correspond with B. Evans, B. Fletcher, D. Caruso and M. Rosenfeld regarding teleconference to discuss next steps for distribution of 401(k) plan assets
03/14/18	J. Jaffe	0.80	532.00	Multiple emails on dealing with restoration claims for 401(K) forfeited benefits
03/14/18	G.L. Skolnik	1.40	952.00	Teleconference with B. Evans of Transamerica, B. Fletcher and M. Rosenfeld regarding 401(k) plan termination notice, election, and distribution process; follow-up with D. Caruso regarding same
03/14/18	M. Rosenfeld	0.80	296.00	Call with TransAmerica to discuss plan termination procedure
03/16/18	M. Rosenfeld	0.60	222.00	Research missing participant options

Date	Name	Hours	\$ Value	Description
03/19/18	G.L. Skolnik	0.70	476.00	Correspond with B. Fletcher, D. Caruso and M. Rosenfeld regarding responding to participant inquiries regarding determination letter and next steps in preparing for notice and distribution process
03/19/18	M. Rosenfeld	1.10	407.00	Analyze distribution information materials
03/20/18	G.L. Skolnik	0.10	68.00	Correspond with B. Fletcher regarding amendment to proof of claim for participant's whose unclaimed benefits were forfeited before 2016
03/21/18	G.L. Skolnik	0.10	68.00	Correspond with B. Fletcher regarding required minimum distributions
03/26/18	G.L. Skolnik	0.40	272.00	Correspond with B. Fletcher, B. Evans, M. Fischer and M. Rosenfeld regarding 401(k) plan distribution election forms and timeline for sending out distribution kits
03/29/18	G.L. Skolnik	1.80	1,224.00	Revise notice to participants regarding determination letter and distribution of accounts
03/29/18	G.L. Skolnik	1.10	748.00	Review and revise Millennium Trust automatic rollover agreements for plan termination distribution
03/29/18	G.L. Skolnik	0.30	204.00	Correspond with D. Caruso and B. Fletcher regarding Millennium Trust service agreement
03/29/18	G.L. Skolnik	0.50	340.00	Correspond with M. Rosenfeld regarding plan distribution notice and election forms
03/29/18	G.L. Skolnik	0.20	136.00	Correspond with B. Fletcher and D. Caruso regarding 401(k) plan termination distribution notice and election forms
03/29/18	M. Rosenfeld	1.20	444.00	Analyze distribution request forms
03/30/18	G.L. Skolnik	0.30	204.00	Teleconference with M. Rosenfeld regarding distribution forms
03/30/18	M. Rosenfeld	1.00	370.00	Draft distribution request form documents
Total Hours		15.30		

Total Services \$ 8,560.00

Invoice Total \$ 8,560.00

Services Summary by Professional

Name	Hours	\$ Rate	\$ Value
G.L. Skolnik	8.40	680.00	5,712.00
J. Jaffe	1.00	665.00	665.00
M. Rosenfeld	5.90	370.00	2,183.00
Total	15.30		\$ 8,560.00

April 16, 2018

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Remittance Advice

Invoice Total \$ 8,560.00

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75 Remittance Drive Dept. 6952
Chicago, IL 60675-6952

May 10, 2018

Invoice 32042322
Tax ID 41-0244008

Deborah J. Caruso
Rubin & Levin, P.C.
135 N. Pennsylvania Street, Suite 1400
Indianapolis, IN 46204

Invoice Summary

Client Deborah J. Caruso, Chapter 7 Trustee of ITT Educational
Services, Inc.
Matter 401k Plan Administration
FaegreBD File 511089.000004

For professional services rendered and disbursements incurred through May 9, 2018

Services 7,621.00

Invoice Total \$ 7,621.00

Due and Payable Upon Receipt
Thank You

May 10, 2018

Invoice 32042322
 Tax ID 41-0244008

Deborah J. Caruso
 Rubin & Levin, P.C.
 135 N. Pennsylvania Street, Suite 1400
 Indianapolis, IN 46204

Invoice Detail

Client Deborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.
Matter 401k Plan Administration
FaegreBD File 511089.000004

For professional services rendered and disbursements incurred through May 9, 2018

Professional Services

Date	Name	Hours	\$ Value	Description
04/03/18	G.L. Skolnik	0.30	204.00	Review and revise distribution form and teleconference with M. Rosenfeld regarding same
04/03/18	M. Rosenfeld	0.20	74.00	Revise distribution form
04/04/18	G.L. Skolnik	1.00	680.00	Review and revise combined distribution and rollover election form and distribution notice
04/05/18	G.L. Skolnik	1.20	816.00	Revise distribution notice and election form and correspond with D. Caruso and B. Fletcher regarding distribution notice and election form
04/06/18	M. Rosenfeld	0.60	222.00	Analyze plan loan disclosure issue
04/11/18	G.L. Skolnik	0.20	136.00	Teleconference with M. Rosenfeld regarding revisions to distribution notice
04/11/18	M. Rosenfeld	0.50	185.00	Revise distribution cover letter
04/12/18	G.L. Skolnik	0.60	408.00	Correspond with B. Evans and M. Fischer of Transamerica regarding election kits for termination distributions and date to mail kits and lift suspension
04/12/18	G.L. Skolnik	0.20	136.00	Finalize distribution notice for termination distributions
04/13/18	G.L. Skolnik	0.20	136.00	Correspond with B. Evans of Transamerica regarding distribution forms and setting mailing date for election kits
04/19/18	G.L. Skolnik	0.30	204.00	Correspond with B. Evans of Transamerica and B. Fletcher regarding distribution forms, procedures and election kit mailing for final 401(k) plan distributions
05/01/18	G.L. Skolnik	0.50	340.00	Correspond with B. Evans, B. Fletcher and D. Caruso regarding blanket authorization form and final distribution process

Date	Name	Hours	\$ Value	Description
05/02/18	G.L. Skolnik	0.40	272.00	Finalize participant notice regarding 401(k) plan distributions and transmit same to B. Evans of Transamerica
05/02/18	G.L. Skolnik	0.20	136.00	Correspond with B. Evans, B. Fletcher and D. Caruso regarding distribution election kit
05/03/18	G.L. Skolnik	0.20	136.00	Correspond with D. Caruso, D. Shilling and Transamerica regarding final benefits distribution
05/04/18	G.L. Skolnik	0.20	136.00	Correspond with D. Caruso and B. Fletcher regarding 401(k) plan distribution process
05/04/18	G.L. Skolnik	0.90	612.00	Teleconference with D. Shelling of Transamerica regarding 401(k) plan distribution process
05/07/18	G.L. Skolnik	0.80	544.00	Correspond with D. Shelling of Transamerica, D. Caruso and B. Fletcher regarding termination distribution
05/07/18	G.L. Skolnik	0.80	544.00	Prepare for teleconference with D. Caruso and B. Fletcher regarding distribution process and teleconference with Transamerica regarding same
05/07/18	G.L. Skolnik	0.90	612.00	Teleconference with Transamerica representatives, D. Caruso and B. Fletcher regarding distribution process termination
05/07/18	G.L. Skolnik	0.90	612.00	Teleconference with D. Caruso and B. Fletcher regarding 401(k) plan distribution process, including controls and directives, in preparation for discussions with Transamerica team
05/07/18	G.L. Skolnik	0.70	476.00	Draft updated notice for bankruptcy website
Total Hours		11.80		

Total Services \$ 7,621.00

Invoice Total \$ 7,621.00

Services Summary by Professional

Name	Hours	\$ Rate	\$ Value
G.L. Skolnik	10.50	680.00	7,140.00
M. Rosenfeld	1.30	370.00	481.00
Total	11.80		\$ 7,621.00

May 10, 2018

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